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MEG00-009B

Application no. 10/614,928

December 11, 2006



TO: Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

FROM: Stephen B. Ackerman, Reg. No. 37,761
28 Davis Avenue
Poughkeepsie, N.Y. 12603

SUBJECT: Serial #: 10/614,928
File Date: July 8, 2003
Inventor: Jin-Yuan Lee
Examiner: Menz, Douglas M.
Art Unit: 2891
Title: Structure of High Performance Combo Chip and Processing Method
Customer Number: 28112

RESPONSE TO NON-FINAL OFFICE ACTION

Dear Sir:

In response to the non-final rejection mailed Sep. 11, 2006, please amend the above-identified application for patent and consider the remarks, as follows:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on December 11, 2006.

Signature 
Stephen B. Ackerman, Reg. No. 37,761

Date: 12/11/06

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 6 of this paper.